

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Sonning Common Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Whilst we can see that the notice of conclusion of audit and our certificate have been published to the Council's website in prior years, we cannot see that the final AGAR has been published and this is supported by the Internal Auditors responses to control objectives L and N. The Council are reminded that per the Accounts and Audit Regulations 2015, Regulation 13 (1), the audited Annual Governance and Accountability Return should, on conclusion of the audit, be published on the Council's website. Whilst there is no maximum period for the documents to remain on the website, they must be available to the public for a minimum period of 5 years and best practice is to retain them on the website for this period.

Other matters not affecting our opinion which we draw to the attention of the authority:

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Insufficient information was provided with the intermediate testing supporting data submitted for review with regards to minutes evidencing the discussion of points raised on the external audit report. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Upon review, general reserves appear to be held at a low level. The Council should keep this under review and ensure that they have sufficient general reserves to cover expenditure. Per Paragraph 5.33 of JPAG Practitioners' Guide, better practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.

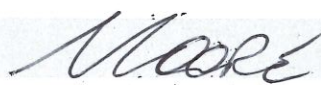
3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

 MOORE

External Auditor Signature



Date

19/08/2024